

# ELECTRONIC FILING OPTIONS

**Federal/State Electronic Filing**—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

**Internet Filing** (provided through a software company)—File your federal and state return from your own computer using software approved by both the IRS and state of Missouri.

**WEBFile**—Free Internet filing of simple Missouri income tax returns.

For more information on these alternative filing options, visit our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax).



## Faster Refund? File Electronic!

**FAST**

Eliminate mail time.

**CONVENIENT**

Internet filing is available 24 hours a day, 7 days a week.

**FREE**

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return, provided through a software company.

**ACCURATE**

Up to 13 percent fewer errors.

**DIRECT DEPOSIT**

Deposit your refund quickly and safely into your bank account.

**2-D Barcode Filing**—If you are not ready to give up that paper return, you should consider 2-D Barcode Filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed in a fraction of the time it takes to process a traditional paper return. If you use software to prepare your return, check our web site for approved 2-D barcode software vendors.



# 2002 FORM MO-1040 & FORM MO-A INSTRUCTIONS

## Important Filing Information

**This information is for guidance only and does not state the complete law.**

### FILING REQUIREMENTS

You must file a Missouri income tax return if you were required to file a federal return and were a:

- Resident of Missouri and you had Missouri adjusted gross income of \$1,200 or more; **or**
- Nonresident of Missouri and had income of \$600 or more from Missouri sources.

### WHEN TO FILE

Calendar year taxpayers must file no later than **April 15, 2003**. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year.

### EXTENSION OF TIME TO FILE

**You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.** If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2003.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

**Remember: An extension of time to file does not extend the time to pay. A 5 per-**

**cent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.**

### LATE FILING AND PAYMENT

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our web site at **[www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)**.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent.

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338, Individual Income Tax Payment Request. Visit the Department of Revenue's web site at: **[www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)** to obtain a copy of Form 4338.

## WORKSHEET FOR LINE 1 — Instructions for Completing the Adjusted Gross Income Worksheet

Enter the part of the total income that is yours in Column Y and your spouse's portion in Column S. Income received from jointly held property — such as businesses, farm operations, dividends, interest, rent, and capital gains (losses) — must be allocated to each spouse in proportion to his/her percentage of ownership in the property. (For example, you may own 50 percent of the business and your spouse may own the other 50 percent. Accordingly, business income would be split 50 – 50 between the spouses.) Taxable social security benefits must be allocated between each spouse based on the proportionate share of gross social security benefits received for the tax year times Federal

Form 1040EZ, Line 14b or Federal Form 1040, Line 20b. State refund should be split according to your and your spouse's Missouri tax withheld in 2001, less your and your spouse's Missouri tax (Form MO-1040, Line 30). The result is your portion of the total 2001 refund. The amounts for yourself and your spouse should total your Missouri refund for 2001. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Line 1Y and 1S. The total of Line 18Y and 18S must be equal to Federal Form 1040EZ, Line 4, Federal Form 1040A, Line 21, or Federal Form 1040, Line 35.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc. . . . .	1	7	7		00	1	00
2. Taxable interest income . . . . .	2	8a	8a		00	2	00
3. Dividend income . . . . .	none	9	9		00	3	00
4. State and local income tax refunds . . . . .	none	none	10		00	4	00
5. Alimony received . . . . .	none	none	11		00	5	00
6. Business income or (loss) . . . . .	none	none	12		00	6	00
7. Capital gain or (loss) . . . . .	none	10	13		00	7	00
8. Other gains or (losses) . . . . .	none	none	14		00	8	00
9. Taxable IRA distributions . . . . .	none	11b	15b		00	9	00
10. Taxable pensions and annuities . . . . .	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc. . . . .	none	none	17		00	11	00
12. Farm income or (loss) . . . . .	none	none	18		00	12	00
13. Unemployment compensation . . . . .	3	13	19		00	13	00
14. Taxable social security benefits . . . . .	none	14b	20b		00	14	00
15. Other income . . . . .	none	none	21		00	15	00
16. Total (add Lines 1 through 15) . . . . .	4	15	22		00	16	00
17. Less: federal adjustments to income . . . . .	none	20	34		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	4	21	35		00	18	00

## WHERE TO MAIL YOUR RETURN

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue**  
**P.O. Box 500**  
**Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue**  
**P.O. Box 329**  
**Jefferson City, MO 65107-0329.**

## DOLLARS AND CENTS

**Rounding** is required on your tax return. Zeros have been placed in the cents columns on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

*Example: Round \$32.49 down to \$32.00  
Round \$32.50 up to \$33.00*

## REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

When your federal taxable income or federal tax liability is changed as a result of an audit or notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department of Revenue properly within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination either from the Internal Revenue Service or the filing of the amended return. You will be subject to interest and additions to tax charges if you owe additional tax to Missouri.

## AMENDED RETURN

To file an amended individual income tax return, use Form MO-1040. Check the box at the top of the form. Complete Forms MO-1040 and MO-A, pages 1 and 2, using corrected figures. **Attach all schedules along with a copy of your federal changes and your amended federal return.** If you are due a refund, mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. If you have an amount due, mail to Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

## FILL-IN FORMS THAT CALCULATE

Access [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

## MISSOURI REFUND INQUIRY

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting

[www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) or dialing (800) 411-8524. The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return, 2) the filing status shown on your return, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

## RESIDENT

A resident is an individual who either 1) maintained a domicile in Missouri, or 2) did not maintain a domicile in Missouri, but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

**Exception:** An individual, domiciled in Missouri, who did not maintain permanent living quarters in Missouri, and did maintain permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

**Domicile:** The place an individual intends to be his/her permanent home; a place that he/she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can have only one domicile at a time.

## NONRESIDENT

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages.

## NONRESIDENT ALIEN SPECIAL FILING INSTRUCTIONS

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040, Line 1 the amount from Federal Form 1040NR, Line 35 or Federal Form 1040NR-EZ, Line 10.

### Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040.

If you marked Box 3 or 4 and did not claim your spouse as an exemption on Federal Form 1040NR, check Box D on Form MO-1040.

If you marked Box 3 or 4 and claimed your spouse as an exemption on Federal Form 1040NR, check Box E on Form MO-1040.

If you marked Box 5 on Federal Form 1040NR; or Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040.

## Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return. Please see instructions for Form MO-A, page 10.

## Federal Tax Deduction

Enter on Form MO-1040, Line 10 the amount from Federal Form 1040NR, Line 51 minus Lines 41; or the amount from Federal Form 1040NR-EZ, Line 15.

Enter on Form MO-1040, Line 11 the amount from Federal Form 1040NR, Lines 41, 43, and 54.

Attach a complete copy of your federal return and all supporting documentation.

For all other lines of Form MO-1040, see instructions starting on page 3.

## PART-YEAR RESIDENT

A part-year resident is treated as a nonresident. **However**, a part-year resident may determine tax as a resident for the entire year using Form MO-CR. A part-year resident may use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.

## MILITARY PERSONNEL

The Soldiers and Sailors Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state.

### Missouri Home of Record

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri.

### Missouri Home of Record—Stationed Outside Missouri

If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri; you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. *Complete Form MO-NRI and attach to Form MO-1040.*

If your spouse remains in Missouri while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri.

### Missouri Home of Record—Stationed in Missouri

If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri.

### Entering or Leaving the Military—Missouri Home of Record

If you are entering or leaving the military and Missouri is your home of record, and you spend more than 30 days in Missouri,

your total income, including your military pay, is taxable to Missouri.

### Non-Missouri Home of Record—Stationed in Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. *Complete Form MO-NRI only (a Missouri return is not required).* **However, any income earned by you or your spouse in Missouri, other than military pay, is taxable to Missouri.** If this applies, complete Form MO-1040 and attach Form MO-NRI.

### OTHER STATE INCOME

You must begin the Form MO-1040 with your total federal adjusted gross income, as reported on your federal return. Lines 1 through 25 of the return are computed as if you are a full-year resident. Tax (Line 25) is computed on all your income, and is then reduced by a resident credit (Line 26), or by a Missouri income percentage (Line 27). The result is a prorated Missouri tax liability (Line 28) based only on the income earned in Missouri.

### DECLARATION OF ESTIMATED TAX

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri estimated tax is expected to be at least \$100. If you are required to make estimated tax payments, you must do so by remitting your tax payment along with Form MO-1040ES, Estimated Tax Declaration for Individuals. Failure to file Form MO-1040ES and make timely payments will result in interest being charged on the underpaid amount.

### ADDRESS CHANGE

If you move after filing your return, notify both the post office serving your old address and the **Department of Revenue** of your address change. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.** This will help in forwarding any refund check or correspondence to your new address as promptly as possible.

### COMPOSITE RETURN

Businesses filing a composite return on behalf of their nonresident partners or shareholders should use Form MO-1040. Attach a schedule listing the name, address, identification number, and amount of each nonresident partner and/or shareholder's income from Missouri sources to Form MO-1040. Write "composite return" at the top of Form MO-1040. Refer to Missouri Regulation 12 CSR 10-2.190 for complete filing instructions.

**Note: The tax rate for a composite return is 6 percent.** For more information, visit [www.dor.state.mo.us/tax/business/forms/composite.pdf](http://www.dor.state.mo.us/tax/business/forms/composite.pdf).

### CONSUMER'S USE TAX

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, for more information. **The due date for Form 4340 is April 15, 2003.**

### TAXPAYER BILL OF RIGHTS

To obtain a copy of the *Taxpayer Bill of Rights* you can access our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) or call (800) 877-6881.

## FORM MO-1040

### Information to Complete Form MO-1040

#### Important: Complete your federal return first.

If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of Form MO-1040.

### NAME, ADDRESS, ETC.

If all the address information is correct on your preprinted label, attach the label to the Form MO-1040 and print or type your social security number(s) in the spaces provided. If you did not receive a postcard or a book with a label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided.

If the taxpayer or spouse died in 2002, check the appropriate box and write the date of death after the decedent's first name in the name and address area of the return. If a refund is due to the deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 14 and 15. (If you are a nonresident, you should enter 347 for the school district number and "NONR" for the county. If you were a part-year resident, enter the Missouri school district number and county in which you last resided.)

### AGE 65 OR OLDER AND/OR BLIND

If you or your spouse were **65 or older** or **blind** at any time during 2002 and qualified for these deductions on your federal return, check the appropriate box.

### 100 PERCENT DISABLED PERSON

You may check the box **100 percent disabled** if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit. You may visit [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) to learn more about the property tax credit claim.

### NON-OBLIGATED SPOUSE

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

### FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Missouri requires the division of income between spouses. Taxpayers filing a combined return pay less tax by dividing the income between spouses and then determining the tax amount for each person's income.

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

### LINE 1 — FEDERAL ADJUSTED GROSS INCOME

If your filing status is "**married filing combined**" and both spouses are reporting income, use the worksheet on page 1 to split income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. For **all other filing statuses**, use the chart below to determine your Federal Adjusted Gross Income.

FEDERAL FORM	LINE
Federal Form 1040	Line 35
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line 1



If you include loss(es) of \$1,000 or more on Line 1, you must attach a copy of Federal Form 1040 (pages 1 and 2).

## Missouri Modifications

Before completing Lines 2, 3, and 4, read the Information to Complete Form MO-A, Part 1.

### LINE 2 — TOTAL ADDITIONS

Enter the total additions amount from Form MO-A, Part 1, Line 5.

### LINE 4 — TOTAL SUBTRACTIONS

Enter the total subtractions amount from Form MO-A, Part 1, Line 11.

### LINE 7 — INCOME PERCENTAGES

To calculate your income percentage for Line 7, complete the chart below if both spouses have income:

<b>Yourself</b>	
Line 5 _____	divided by
Line 6 _____	= _____
<b>Spouse</b>	
Line 5 _____	divided by
Line 6 _____	= _____

The total entered on Line 7 must equal 100 percent — round to the nearest percentage. (Example: 84.3% would be shown as 84%, and 97.5% would be shown as 98%.) Lines 7Y and 7S must equal 100%.

**Note:** If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 7Y and 100% on Line 7S.

## FIGURE YOUR TAXABLE INCOME

### LINE 8 — PENSION EXEMPTION

If you or your spouse received a pension, complete Form MO-A, Part 3. Enter the amount from Form MO-A, Part 3, Line 9 on Form MO-1040, Line 8. **Attach a copy of your federal return (pages 1 and 2), Form 1099-R(s), and/or Form W-2P(s). Failure to attach these copies will result in the disallowance of your pension exemption.**

### LINE 9 — FILING STATUS AND EXEMPTION AMOUNT

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

1. **Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal

Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

If you checked Box B, enter "0".

2. **Box E** may be checked **only** if all of the following apply: A) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; B) your spouse had no income and is not required to file a federal return; and C) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else.

**Only one box may be checked on Line 9, Boxes A through G.**

Enter on Line 9 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040.

### LINE 10 — TAX FROM FEDERAL RETURN

Use the chart below to locate your tax on your federal return.

**Do not enter the amount of federal tax withheld. Do not enter the amount shown on your Form W-2(s). Do not include earned income credit. If a negative amount is calculated, enter "0".** (Example: Federal tax is \$1,500 and the earned income credit is \$1,550, the amount to be entered on Line 10 of Form MO-1040 would be "0".)

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8
1040A	Line 36 minus Line 41
1040	Line 55 minus Lines 43 and 64

### LINE 11 — OTHER FEDERAL TAX

Enter the total amount of Lines 43, 45, and 58 and any recapture taxes included on Line 61 from Federal Form 1040. **Do not** include FICA tax, railroad retirement tax, or self-employment tax on this line. **Attach a copy of your federal return (pages 1 and 2). Attach a copy of Federal Forms 4255, 8611, or 8828 if claiming recapture taxes.**

### LINE 13 — FEDERAL INCOME TAX DEDUCTION

If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.

### LINE 14 — MISSOURI STANDARD DEDUCTION OR MISSOURI ITEMIZED DEDUCTIONS

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction.

Single	\$4,700
Married Filing a Combined Return or Qualifying Widow(er)	\$7,850
Head of Household	\$6,900
Married Filing Separate	\$3,925

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see your federal return for your standard deduction amount.

If you itemize your deductions on your federal return, you may want to itemize on your Missouri return, or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Form MO-A, Part 2. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

**Note:** If you check "NO" on Federal Form 1040EZ, Line 5, enter \$4,700 if single or \$7,850 if married.

### LINES 15 AND 16 — TOTAL NUMBER OF DEPENDENTS

**Do not include yourself or your spouse as dependents.**

**Line 15**—Multiply by \$1,200 the total number of dependents you claimed on Line 6c of your federal return.

**Line 16**—Multiply by \$1,000 the total number of dependents you claimed on Line 15 that were age 65 or older by the last day of the taxable year. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

### LINE 17 — SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

If you are self-employed and qualified for the self-employed health insurance deduction on your federal income tax return, you may be eligible for a deduction on your Missouri income tax return. See worksheet on page 5.

### LINE 18 — LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for a qualified long-term care insurance policy, you may be eligible for a deduction on your Missouri income tax return. A qualified long-term care insurance policy must provide at least

## WORKSHEET FOR SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

- A. Enter total payments made during the year for health insurance for yourself, your spouse, and your dependents (Line 1 of the short worksheet, Federal Form 1040 instructions, page 33, or Line 3 of the long worksheet (see Publication 535) used to calculate your Federal Self-employed Health Insurance Deduction). This includes payments for long-term care insurance coverage, but does not include payments for coverage for any month during which you were eligible to participate in a health plan subsidized by your or your spouse's employer. ....A) \$ \_\_\_\_\_
- B. Enter the amount from Federal Form 1040, Line 30. ....B) \$ \_\_\_\_\_
- C. Enter your net profit and any other earned income from the business under which the insurance plan is established minus any deductions you claim on Federal Form 1040, Lines 29 and 31 and Federal Form 2555, Line 43 (or Form 2555-EZ, Line 18). (From Line 3 of the short worksheet, Federal Form 1040 instructions, page 33, or Line 15 of the long worksheet (see Publication 535) used to calculate your Federal Self-employed Health Insurance Deduction.) ....C) \$ \_\_\_\_\_
- D. If Line B equals Line C, you are not entitled to a Self-employed Health Insurance Deduction. Enter "0" here and on Form MO-1040, Line 17. If line B is less than Line C:
1. Enter the amount of Line A less Line B. ....D1) \$ \_\_\_\_\_
2. Enter the amount of Line C less Line B. ....D2) \$ \_\_\_\_\_
- E. Enter the lesser of Line D1 or D2 here. ....E) \$ \_\_\_\_\_
- If your federal itemized deductions did **not** include health insurance premiums, STOP. Your deduction is the amount shown on Line E. Enter this amount on Form MO-1040, Line 17. If your federal itemized deductions included health insurance premiums, proceed with Line F.
- F. Enter the amount from Federal Schedule A, Line 4. ....F) \$ \_\_\_\_\_
- G. Enter the amount from Federal Schedule A, Line 1. ....G) \$ \_\_\_\_\_
- H. Enter the amount of self-employed health insurance included in Line G. ....H) \$ \_\_\_\_\_
- I. Subtract Line H from Line G. ....I) \$ \_\_\_\_\_
- J. Subtract Line I from Line F. If amount is less than zero, enter "0". ....J) \$ \_\_\_\_\_
- K. Subtract Line J from Line E. Enter here and on Form MO-1040, Line 17. ....K) \$ \_\_\_\_\_

**Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**

12 months of coverage for individuals with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person. Complete the worksheet below only if: you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

### LINE 20 — SUBTOTAL

Subtract Line 19 from Line 6. If less than zero, enter "0". **Do not enter a negative amount.**

### LINE 22 — ENTERPRISE ZONE INCOME MODIFICATION

To claim the modification, you must first receive notification of approval from the **Department of Economic Development**. If you or your spouse have exempt income from a business facility located in an enterprise zone that has been approved by the **Department of Economic Development**, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 22. For additional information, you can access the web site at [www.ded.state.mo.us](http://www.ded.state.mo.us) or contact the

Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

## FIGURE YOUR TAX

### LINE 25 — MISSOURI TAX

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-A, to locate your tax. If greater than \$9,000, use the worksheet on the back of Form MO-A to calculate the tax.

A separate tax must be computed for you and your spouse.

## WORKSHEET FOR LONG-TERM CARE INSURANCE DEDUCTION

- A. Enter the amount paid for qualified long-term care insurance policy. ....A) \$ \_\_\_\_\_
- If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. ....B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1. ....C) \$ \_\_\_\_\_
- D. Enter the amount of qualified long-term care included on Line C. ....D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C. ....E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0"**. ....F) \$ \_\_\_\_\_
- G. Subtract Line F from Line A. ....G) \$ \_\_\_\_\_
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040, Line 18. ....H) \$ \_\_\_\_\_

**Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**

## LINES 26 AND 27 — RESIDENT CREDIT OR MISSOURI INCOME PERCENTAGE

**Note:** A taxpayer filing as a resident who has paid taxes to another state or political subdivision or a taxpayer filing as a nonresident may reduce his/her tax liability by using either Form MO-CR or Form MO-NRI, but not both. Form MO-CR and Form MO-NRI may not be used by the same taxpayer on Form MO-1040. (If filing a combined return, one spouse may use Form MO-NRI and the other spouse may elect to use Form MO-CR.) See Lines 26 and 27.

**Line 26—Missouri Resident(s)** You should take the resident credit (Form MO-CR) if:

- you are a full-year Missouri resident; and
- you paid income tax to other state(s) or political subdivisions.

If you and your spouse elect to take a resident credit, both of you must complete a separate Form MO-CR.

**Line 27—Nonresident(s)** You should determine your Missouri income percentage (Form MO-NRI) if:

- you are a nonresident; and
- you had income from other state(s) or political subdivisions.

The amount on Line 27 should be 100 percent unless you use Form MO-NRI and determine a lesser percentage.

**Line 26 or 27—Part-year Resident(s)** You may take either the resident credit **or** the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

**Attach a copy of your other state or political subdivision's return.**

## LINE 29 — TAX ON LUMP SUM DISTRIBUTIONS AND RECAPTURE TAX ON MISSOURI LOW INCOME HOUSING CREDITS

**Lump Sum Distributions.** A taxpayer who receives a lump sum distribution may be required to file Federal Form 4972. Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10 percent of your federal tax liability on the distribution received in 2002.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent. For example, if your Federal Form 1040, Line 42 includes \$1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax on Form MO-1040, Line 29, would be \$100. Check

the Lump Sum Distribution box on Line 29. **Attach a copy of Federal Form 4972.**

**Recapture Tax.** If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Attach a copy of your federal return (pages 1 and 2) and Federal Form 8611.**

## FIGURE YOUR PAYMENTS AND CREDITS

### LINE 32 — MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).**

### LINE 33 — ESTIMATED TAX PAYMENTS

Include any estimated tax payments made during 2002 and any overpayment applied from your 2001 Missouri return.

### LINE 34 — NONRESIDENT PARTNER OR S CORPORATION SHAREHOLDER TAX WITHHELD

Include the amount withheld from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Form MO-2NR, Line 8. **Attach Form MO-2NR.**

### LINE 35 — NONRESIDENT ENTERTAINER TAX WITHHOLDING

Include your share of the amount withheld from gross earnings as a nonresident entertainer, as shown on Form MO-2ENT(s), Line 6. Attach a schedule showing the date(s) and place(s) of the performance(s), the nonresident entertainer entity's name, and how your share of the withholding was calculated. **Attach Form MO-2ENT.**

### LINE 36 — EXTENSION OF TIME TO FILE

If you filed for an extension of time to file, enter on Line 36 the amount you paid to the Department of Revenue with Form MO-60.

### LINE 37 — MISCELLANEOUS TAX CREDITS

You may be eligible for certain tax credits. The total amount of tax credit is computed by

completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 12 on Form MO-1040, Line 37. **Attach Form MO-TC, along with any applicable schedules, certificate, and/or federal forms.** You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on pages 11 and 12.

### LINE 38 — PROPERTY TAX CREDIT

You may be eligible for this tax credit if:

- You or your spouse were age 65 or older as of December 31, 2002, and you or your spouse were a resident of Missouri for the entire year;
- You or your spouse were a veteran of any branch of the armed forces of the United States or this state who became 100 percent disabled as a result of such service;
- You or your spouse are disabled as defined in Section 135.010(2), RSMo; or
- You were age 60 or older receiving surviving spouse social security benefits.

**Your total household income cannot exceed \$27,000 if married filing combined or \$25,000 if single or married filing separate. For more information, see Form MO-PTS (included in this book).** If you or your spouse meet eligibility requirements, enter the amount of tax credit on Line 38. **Attach Form MO-PTS.**

### LINE 40 — AMENDED RETURN ONLY: PAYMENT ON ORIGINAL RETURN

Enter any payment(s) applied to your original filed return including any penalties and/or interest.

### LINE 41 — AMENDED RETURN ONLY: OVERPAYMENT ON ORIGINAL RETURN

Enter the overpayment claimed or adjusted on your original filed return including interest.

### INDICATE THE REASON(S) FOR AMENDING YOUR RETURN:

Check the box(es) relating to why you are filing an amended return.

- Box A—Mark Box A (federal audit) if you have knowledge or have received a notice that your federal return you previously filed was incorrect, or if the Internal Revenue Service adjusted your original return. You must attach a copy of your amended federal return or a copy of your revenue agent's report. Enter the month, day, and year your audit was finalized.
- Box B—Mark Box B if you have a net operating loss carryback on your amended return. Indicate the year your loss occurred.
- Box C—Mark Box C if you have an investment tax carryback on your amended return. Indicate the year your credit occurred.



- Box D—Mark Box D if you are filing an amended Missouri return as a result of filing an amended federal return. Enter the month, day, and year you filed your amended federal return.

## FIGURE YOUR REFUND OR AMOUNT DUE

### LINE 43 — OVERPAYMENT

If Line 39 is larger than Line 31, or if filing an amended return, Line 42 is larger than Line 31, enter the difference (overpayment) on Line 43. All or a portion of an overpayment can be refunded to you.

### LINE 44 — APPLY OVERPAYMENT TO NEXT YEAR'S TAXES

You may apply any portion of your refund to next year's taxes.

### LINE 45 — TRUST FUNDS

The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.



**Children's Trust Fund** — Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free from child abuse and neglect. Rather than reacting to abuse after the fact, Children's Trust Fund provides funding for education, public awareness, training, and community-based prevention projects statewide that help support and strengthen families to prevent child abuse and neglect. Your contribution may be applied to the annual \$25 donation needed to acquire a one-year logo use authorization form, which is required to purchase the popular "prevent child abuse" license plate featuring the handprints logo. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147.



**Veterans Trust Fund** — The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality healthcare at its seven veterans homes, and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, nursing care staff receive specialized training and assistance for the treatment of residents suffering from Alzheimer's, dementias, and other extraordinary ailments; and Veterans Service Officers and Assistants receive comprehensive training relating to veterans benefits. Contributions may be made at any time directly to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147.



**Elderly Home Delivered Meals Trust Fund** — The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. Over 5.8 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Senior Services, P.O. Box 570, Jefferson City, MO 65102, or call (573) 751-3082.



**Missouri National Guard Trust Fund** — The Missouri National Guard Trust Fund expands the capability to provide/coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Military Funeral Honors may be composed of "Two Member Detail" who may render honors, fold, and present the United States of America flag to primary next-of-kin, and sound Taps; "Four Member Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin; or "Veterans' Organization Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin. Contributions may be made at any time directly to Missouri National Guard Trust Fund, ATTN: NGMO-CMH, 2302 Militia Drive, Jefferson City, MO 65101-1203.

### LINE 46 — REFUND AMOUNT

Refunds on returns filed before April 1 are issued much faster than those filed after April 1. **File early!!**

Subtract Lines 44 and 45 from Line 43 and enter on Line 46. This is the amount of your expected refund. Errors on your return and an incomplete return (i.e., missing Form W-2(s), required schedules, etc.) will cause delays in processing your refund. Mail your return and all required attachments to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

**Note: If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your refund is offset against any debt(s).**

### LINE 48 — UNDERPAYMENT OF ESTIMATED TAX PENALTY

If the total payments and credits amount on Line 39 less Line 36 or Line 42 less Line 36, is

less than 90 percent (66-2/3 percent for farmers) of the amount on Line 31, or if your estimated tax payments were not paid timely, you may owe a penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals. If you owe a penalty, enter the penalty amount on Line 48. If you have an overpayment on Line 43, the Department of Revenue will reduce your overpayment by the amount of the penalty.

### LINE 49 — AMOUNT DUE

Attach a **check or money order** (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2003, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically. Mail your return, payment, and all required attachments to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**



You may also pay by **credit card** by visiting [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax), or by calling (888) 929-0513. The Department of Revenue accepts MasterCard, Discover, Visa, and American Express. The following convenience fees will be charged to your account for processing:

Amount of Tax Paid	Convenience Fee
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

## SIGN RETURN

You **must** sign the Form MO-1040. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.



## ASSEMBLE YOUR RETURN

Attach forms to Form MO-1040 in the order in which it appears in the table below.

Form/Document	Attachment Sequence No.
Form W-2(s) and Form 1099(s)	Front of Form MO-1040 (Top Document)
Form MO-1040	1040-01
Form MO-A	1040-02
Form MO-TC	1040-03
Form MO-CR	1040-04
Form MO-NRI	1040-05
Form MO-60	1040-06
Form MO-2210	1040-07
Form MO-PTS	1040-08
Form MO-CRP	
Copies of any other state or political subdivision's return you are filing.	
Copies of federal return and attachments, if required.	

## FORM MO-A

### Information to Complete Form MO-A

### PART 1 MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Form MO-A, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2, 3, and 4 **include** income that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 6, 7, 8, 9, and 10 **exclude** income that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, you have no modifications, enter on Form MO-1040, Lines 3 and 5, the same amount(s) entered on Form MO-1040, Line 1.

#### LINE 1 — INTEREST ON STATE AND LOCAL OBLIGATIONS

If you received income from an obligation of a state or political subdivision of a state **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are over \$500.

#### LINE 2 — PARTNERSHIP, FIDUCIARY, S CORPORATION, OTHER

Enter positive adjustments (additions), reported from partnerships, fiduciaries, S corporations, or other sources. The partnership, fiduciary, or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and attach a copy of the notification received.

**Net Operating Loss — Carryback/Carryforward:** In the year of your net operating loss, enter on Form MO-A, Part 1, Line 2, as an addition modification, the amount of your eligible net operating loss to be carried back or carried forward from the loss year. Enter the sum of the current year's net operating loss (Federal Form 1045, Schedule A, Line 27) expressed as a positive number, plus any unused net operating losses from prior years (Federal Form 1045, Schedule A, Line 26). If your net operating loss carries forward from the carryback year, enter as an addition modification the unused portion of your net operating loss, as computed on Federal Form 1045, Schedule B, Line 9, or Federal Form 1045, Line 11. Please attach Federal Form 1045, Schedules A and B, and/or the calculation of your net operating loss carryback/carryforward.

**AMENDED RETURNS ONLY** — If your Missouri income tax return was filed after June 19, 2002, and you apply a net operating loss carryback to a return that is greater than two years from the year of the loss, enter as a positive adjustment (addition), the entire amount carried back.

**Non-medical Withdrawal from Individual Medical Account (IMA):** Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. These taxable monies are reported on the statement provided by the administrator of the IMA.

**Non-qualified Withdrawal from Family Development Account:** The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

#### LINE 3 — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T)

Any distribution made by the Missouri Savings for Tuition Program (MO\$T), not used for qualified higher education expenses, must be added to the participant's (taxpayer who made contributions to the plan) federal adjusted gross income. Early distributions (distributions not held for the minimum time established by the Missouri Higher Education Savings Program board) must be added to the participant's federal adjusted gross income. The amount of the distribution that must be added includes contributions previously exempt from state

tax and deductible earnings generated from the program (if the earnings are not already included in federal adjusted gross income). The participant is responsible for adding the nonqualified **distribution** amount to his/her federal adjusted gross income. If the participant is deceased, the beneficiary of the savings program must claim the nonqualified taxable distribution as an addition to federal adjusted gross income on the Missouri income tax return.

#### LINE 4 — DEPRECIATION ADJUSTMENT

If you purchased an asset between July 1, 2002, and June 30, 2003, and you depreciated the asset on your federal return, you may need to add back a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act that is not allowed by Missouri law (Senate Bill 1248). This amount is computed by figuring the allowable depreciation/Section 179 expense taken on your federal return less the allowable depreciation/Section 179 expense prior to the Job Creation and Worker Assistance Act. More information and examples can be found on our web site at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax).

#### LINE 5 — TOTAL ADDITIONS

Add Lines 1 through 4. Enter the totals on Form MO-A, Part 1, Line 5 and on Form MO-1040, Line 2.

#### LINE 6 — INTEREST ON EXEMPT FEDERAL OBLIGATIONS

Interest from **direct** obligations of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds, and notes is exempt from state taxation under the laws of the United States. **Attach a detailed list or all Federal Form 1099(s).** Taxpayers who claim exclusion for interest from **direct** U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond". A general description such as "interest on U.S. obligation" or "U.S. Government securities" is **not** acceptable. (See Regulation 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) **Failure to identify the security will result in the disallowance of the deduction.**

A federally taxed distribution received from a mutual fund investing exclusively in **direct** U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the **direct** U.S. Government obligations, as determined by the mutual fund. **Attach a copy of the year-end statement** received from the mutual fund showing either the amount of monies received or the percentage of funds received from **direct** U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the

U.S. Government obligation interest. The statement does not need to list each obligation separately. **Failure to attach the requested document will result in the disallowance of the deduction.**

In arriving at the amount of related expenses, the taxpayer may use actual expenses or a reasonable estimate. In general, the taxpayer should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If a taxpayer fails to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if the taxpayer's records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total income}} \times \text{Expense items} = \text{Reduction to exempt income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. The taxpayer may propose an alternative method provided that it properly reflects the amount of related expenses.

### LINE 7 — STATE INCOME TAX REFUND

Enter the amount of any state income tax refund included in your federal adjusted gross income on Form MO-1040, Line 1 (from Federal Form 1040, Line 10). **Attach a copy of Federal Form 1040 (pages 1 and 2).**

### LINE 8 — PARTNERSHIP, FIDUCIARY, S CORPORATION, RAILROAD RETIREMENT BENEFITS, OTHER

Enter negative adjustments (subtractions), reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 8 and attach a copy of the notification received. **Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.**

**Railroad Retirement Benefits Administered by the Railroad Retirement Board**, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability, and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation.

If you have other sources of negative adjustments, indicate the source on the line provided. Other sources of negative adjustments may be:

- (1) **Contributions into a Missouri Individual Medical Account (IMA).** Contribu-

tions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your Form W-2, Wage and Tax Statement. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.

- (2) **Additional Capital Gain Deduction Due to Difference in Basis.** If during the taxable year you realized a gain from the sale of property or other capital assets that had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long-term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50 percent of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.
- (3) **Accumulation Distribution.** If during 2002, you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.
- (4) **Capital Gain Exclusion on Sale of Low Income Housing.** If during 2002, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons or families having incomes of 60 percent or less of the median income, you may exclude 25 percent of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25 percent of the capital gain reported on your Federal Form 1040. **Attach a copy of your Federal Form 1040 (pages 1 and 2), Federal Form 4797, and an explanation.**
- (5) **Family Development Account.** A family development account holder may subtract the amount of annual deposits made to the account (not to exceed \$2,000). Approved withdrawals from the family development account are also exempt from state tax. Interest earned by a family develop-

ment account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax. **Attach proper certification and a copy of your Form 1099.**

- (6) **Federally Taxable—Missouri Exempt Obligations.** The amount of any bond issued by the Missouri Higher Education Loan Authority (MOHELA) including interest or proceeds resulting from the sale of the bond is exempt from Missouri tax. If the amount is included in federal adjusted gross income, the amount can be subtracted for Missouri tax purposes pursuant to Section 173.440, RSMo.

### LINE 9 — EXEMPT CONTRIBUTIONS — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T)

The state of Missouri allows a subtraction from federal adjusted gross income for the amount of annual contributions made to the Missouri Savings for Tuition Program (MO\$T). The maximum annual exempt contribution **per taxpayer** is \$8,000. The MO\$T subtraction cannot result in a negative Missouri adjusted gross income for either taxpayer. If you are a participant claiming a subtraction for a contribution made to the savings program, you must **attach your statement provided by the program manager.**

### LINE 10 — DEPRECIATION ADJUSTMENT

If you purchased an asset between July 1, 2002, and June 30, 2003, and you depreciated the asset on your federal return, you may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Missouri Law (Senate Bill 1248). This amount is computed by figuring the allowable depreciation/Section 179 expense prior to the Job Creation and Worker Assistance Act less the depreciation/Section 179 taken on your federal return. More information and examples can be found on the Department of Revenue's web site at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax).

### LINE 11 — TOTAL SUBTRACTIONS

Add Lines 6, 7, 8, 9, and 10. Enter the total on Form MO-A, Part 1, Line 11 and on Form MO-1040, Line 4.

**Note:** Do not include income earned in other states on Line 11. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States or Political Subdivisions). See Form MO-1040, Line 26 or Line 27.

## PART 2

### MISSOURI ITEMIZED DEDUCTIONS

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 4, Line 14.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

#### LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Include your total federal itemized deductions from Federal Form 1040, Line 38, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

#### LINES 2 AND 3 — SOCIAL SECURITY TAX (FICA)

Social security tax is the amount in the social security tax withheld box on your Form W-2(s). This amount cannot exceed \$5,264. Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

#### LINES 4 AND 5 — RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2002. This amount cannot exceed \$8,351. (Tier I maximum of \$5,264 and Tier II maximum of \$3,087.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

**If you have both FICA and railroad retirement tax, the maximum deduction allowed**

is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 65, or, if only one employer, the amount refunded by the employer.

#### LINE 6 — SELF-EMPLOYMENT TAX

Include as your self-employment tax the amount from Federal Form 1040, Line 29.

#### LINE 8 — STATE AND LOCAL INCOME TAXES

Include the amount from Federal Form 1040, Schedule A, Line 5. The amount you paid in state income taxes included in your federal itemized deductions, must be subtracted to determine Missouri itemized deductions.

**If your federal adjusted gross income from Federal Form 1040, Line 35, is greater than \$137,300 (\$68,650 for married filing separate), skip Lines 8 and 9. Complete the Worksheet for Line 10 to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be and you will pay too much tax!**

#### LINE 9 — EARNINGS TAXES

If your Form W-2(s) reflect city earnings tax, enter on Line 9 the earnings tax included on Line 8.

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s).

#### LINE 11 — TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see Page 4, Line 14), you should take the standard deduction on the front of Form MO-1040, Line 14, unless you were required to itemize your federal deductions.

## PART 3

### PENSION EXEMPTION

#### LINE 2 — TAXABLE SOCIAL SECURITY

Include the taxable amount of your 2002 social security benefits. See below to locate your social security benefits on your federal return.

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

#### LINE 6 — TAXABLE PENSION

Include the total amount of taxable pension received in 2002. See the following to determine the taxable amount on your federal return:

- Federal Form 1040A—Pension amount included on Lines 11b and 12b
- Federal Form 1040—Pension amount included on Lines 15b and 16b

**Do not include any payments from social security benefits on this line.**

#### LINE 7 — PENSION

Each recipient's total pension exemption cannot exceed \$6,000. Enter the amount from Line 6Y or \$6,000, whichever is less. Repeat for Line 6S.

#### LINE 9 — TOTAL PENSION EXEMPTION

Your pension exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.





## Tax Credits

- **New or Expanded Business Facility Credit** — contact the Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0717, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Development Reserve Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567, or call (573) 751-8479
- **Infrastructure Development Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567, or call (573) 751-8479
- **Export Finance Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567, or call (573) 751-8479
- **Missouri Low Income Housing Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111, call (816) 759-6668, or via the Internet at: [www.mhdc.com](http://www.mhdc.com)
- **Missouri Business Modernization and Technology (Seed Capital) Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 522-5829
- **Neighborhood Assistance Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 522-2629, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Affordable Housing Assistance Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111, call (816) 759-6662, or via the Internet at: [www.mhdc.com](http://www.mhdc.com)
- **Special Needs Adoption Credit** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371, call (573) 522-2089, or via the Internet at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)
- **Enterprise Zone Credit** — contact the Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0717, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Small Business Incubator Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0295, or send an e-mail to: [lschenewerk@ded.state.mo.us](mailto:lschenewerk@ded.state.mo.us)
- **Small Business Investment (Capital) Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 751-0295
- **Community Bank Investment Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-9051, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Qualified Research Expense Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 522-5821
- **Higher Education Scholarship Fund Credit** — contact the Missouri Department of Higher Education, P.O. Box 6730, Jefferson City, MO 65102, call (573) 751-3940 or (800) 473-6757
- **Brownfield “Jobs and Investment” Credit** — contact the Missouri Department of Economic Development, Incentives Section, P.O. Box 1157, Jefferson City, MO 65102-0118, call (573) 522-8004, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Youth Opportunities Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-4539, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Processed Wood Energy Credit** — contact the Missouri Energy Center, P.O. Box 176, Jefferson City, MO 65102-0176, call (573) 751-3443, or via the Internet at: [www.dnr.state.mo.us/energy/homeec.htm](http://www.dnr.state.mo.us/energy/homeec.htm)
- **Missouri Business Use Incentives for Large-Scale Development Build Tax Credit (BUC)** — contact the Missouri Department of Economic Development, Incentives Section, Business Expansion and Attraction, P.O. Box 118, Jefferson City, MO 65102, or call (573) 751-0717
- **Maternity Home Credit** — contact the Missouri Department of Social Services, P.O. Box 88, Jefferson City, MO 65103, or call (573) 751-8934
- **Shelter for Victims of Domestic Violence Credit** — contact the Missouri Department of Public Safety, P.O. Box 749, Jefferson City, MO 65102-0749, or call (573) 751-4905
- **Historic Preservation Credit** — contact the Missouri Department of Economic Development, Community Development Program, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 522-2635, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Sponsorship and Mentoring Program Credit** — contact the Missouri Department of Elementary and Secondary Education, P.O. Box 480, Jefferson City, MO 65102-0480, or call (573) 751-4192
- **Charcoal Producers Credit** — contact the Missouri Department of Natural Resources, P.O. Box 176, Jefferson City, MO 65102-0176, or call (573) 751-4817
- **Film Production Credit** — contact the Missouri Film Commission, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-9050, contact the Incentives Section at (573) 751-0717, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Wine and Grape Production Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102, call (573) 522-5821, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Rebuilding Communities Credit** — contact the Business Incentives Section, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-3181, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Skills Development Credit** — contact the Employer Relations Section, P.O. Box 1087, Jefferson City, MO 65102-1087, call (573) 526-8254, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Advantage Missouri Credit** — contact the Missouri Department of Revenue, P.O. Box 3365, Jefferson City, MO 65105-3365, call (573) 751-5819, or via the Internet at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)
- **Dry Fire Hydrant Credit** — contact the Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 526-5417, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Agricultural Product Utilization Contributor Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630, call (573) 751-2129, or via the Internet at: [www.mda.state.mo.us](http://www.mda.state.mo.us)
- **New Generation Cooperative Incentive Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102, call (573) 751-2129, or via the Internet at: [www.mda.state.mo.us](http://www.mda.state.mo.us)

- **Bank Tax Credit for S Corporation Shareholders** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105, call (573) 526-8733, or via the Internet at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)
- **Family Development Account Credit** — contact the Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102, call (573) 526-5417, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **New Enterprise Creation Credit** — contact the Department of Economic Development, Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 522-5821, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Remediation Credit** — contact the Department of Economic Development, Incentives Program, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0717, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Disabled Access Credit** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371, call (573) 522-2089, or via the Internet at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)
- **Shared Care Tax Credit** — contact the Missouri Department of Health and Senior Services, P.O. Box 570, Jefferson City, MO 65102-0570, call (800) 235-5503, or via the Internet at: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)
- **Mature Worker Childcare Program Credit** — contact the Department of Economic Development, P.O. Box 1087, Jefferson City, MO 65102, call (573) 526-8254, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Rebuilding Communities and Neighborhood Preservation Act Credit** — contact the Missouri Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 522-8004, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Transportation Development Credit** — contact the Missouri Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-7542, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)
- **Demolition Credit** — contact the Missouri Department of Economic Development, Incentives Section, P.O. Box 1157, Jefferson City, MO 65102-1157, call (573) 522-8004, or via the Internet at: [www.ded.state.mo.us](http://www.ded.state.mo.us)

## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### Cape Girardeau

3102 Blattner Dr., Suite 102  
Income Tax: (573) 290-5363  
Business Tax: (573) 290-5850

### Columbia

1500 Vandiver Dr., Room 113  
Income Tax: (573) 884-6851  
Business Tax: (573) 884-3814

### Jefferson City

3237 W. Truman Blvd., Suite 100  
Income Tax: (573) 522-1578  
Business Tax: (573) 751-7191

### Joplin

1110 E. Seventh St., Suite 400  
Income Tax: (417) 629-3473  
Business Tax: (417) 629-3070

### Kansas City

615 East 13th St., Room B-2  
Income Tax: (816) 889-2920  
Business Tax: (816) 889-2944

### Springfield

149 Park Central Square,  
Room 313  
Income Tax: (417) 895-6445  
Business Tax: (417) 895-6474

### St. Louis

3256 Laclede Station Rd.,  
Suite 101  
Maplewood, Missouri  
Income Tax: (314) 877-0178  
Business Tax: (314) 877-0177

### St. Joseph

525 Jules, Room 314  
Income Tax: (816) 387-2642  
Business Tax: (816) 387-2230

## Other Important Phone Numbers

### Form Ordering

Form Order Questions  
Electronic Filing Information

(800) 877-6881

(573) 751-5337

(573) 751-3930

### Missouri Refund Inquiry Line

Forms-by-Fax

(800) 411-8524

(573) 751-4800

Download forms or check the status of your refund from our web site: [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax)

Suggestions for Tax System Improvements e-mail: [taxsuggest@mail.dor.state.mo.us](mailto:taxsuggest@mail.dor.state.mo.us)

# ELECTRONIC FILING OPTIONS

**Federal/State Electronic Filing**—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

**Internet Filing** (provided through a software company)—File your federal and state return from your own computer using software approved by both the IRS and state of Missouri.

**WEBFile**—Free Internet filing of simple Missouri income tax returns.

For more information on these alternative filing options, visit our web site at [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax).



## Faster Refund? File Electronic!

**FAST**

Eliminate mail time.

**CONVENIENT**

Internet filing is available 24 hours a day, 7 days a week.

**FREE**

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return, provided through a software company.

**ACCURATE**

Up to 13 percent fewer errors.

**DIRECT DEPOSIT**

Deposit your refund quickly and safely into your bank account.

**2-D Barcode Filing**—If you are not ready to give up that paper return, you should consider 2-D Barcode Filing. The software encodes all your tax information into a 2-D barcode, which allows your return to be processed in a fraction of the time it takes to process a traditional paper return. If you use software to prepare your return, check our web site for approved 2-D barcode software vendors.



# 2002 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. **"475"** should be entered in the space provided.

- All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I . . . . .	058	Crystal City 47 . . . . .	110	Galena R-II . . . . .	161	Howell Valley R-I . . . . .	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII . . . . .	059	Dadeville R-II . . . . .	111	Gallatin R-V . . . . .	162	Hudson R-IX . . . . .	211
Adrian R-III . . . . .	001	Callao C-8 . . . . .	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV . . . . .	212
Advance R-IV . . . . .	002	Camdenton R-III . . . . .	062	Davis R-XII . . . . .	113	Gasconade Co. R-I		Hume R-VIII . . . . .	213
Afton 101 . . . . .	003	Cameron R-I . . . . .	063	Delta C-7 (Deering) . . . .	385	(Hermann) . . . . .	197	Hurley R-I . . . . .	214
Albany R-III . . . . .	004	Campbell R-II . . . . .	064	Delta R-V . . . . .	116	Gasconade Co. R-II			
Altenburg 48 . . . . .	005	Canton R-V . . . . .	065	Dent-Phelps R-III		(Owensville) . . . . .	376	Iberia R-V . . . . .	215
Alton R-IV . . . . .	006	Cape Girardeau 63 . . . .	066	(RFD, Salem) . . . . .	117	Gideon 37 . . . . .	165	Independence 30 . . . . .	217
Appleton City R-II . . . . .	008	Carl Junction R-I . . . . .	067	DeSoto 73 . . . . .	114	Gilliam C-4 . . . . .	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII . . . . .	068	Dexter R-XI . . . . .	118	Gilman City R-IV . . . . .	167		
(Ironton) . . . . .	009	Carthage R-IX . . . . .	069	Diamond R-IV . . . . .	119	Glenwood R-VIII . . . . .	169	Jackson R-II . . . . .	219
Ash Grove R-IV . . . . .	011	Caruthersville 18 . . . . .	070	Dixon R-I . . . . .	120	Golden City R-III . . . . .	171	Jasper Co. R-V . . . . .	222
Atlanta C-3 . . . . .	012	Cass Co. R-V . . . . .	010	Doniphan R-I . . . . .	121	Gorin R-III . . . . .	172	Jefferson C-123	
Aurora R-VIII . . . . .	013	Cassville R-IV . . . . .	071	Dora R-III . . . . .	122	Grain Valley R-V . . . . .	173	(Nodaway Co.) . . . . .	223
Ava R-I . . . . .	014	Center 58		Drexel R-IV . . . . .	123	Grandview C-4		Jefferson City . . . . .	224
Avenue City R-IX . . . . .	015	(Jackson County) . . . . .	074	Dunklin R-V		(Jackson Co.) . . . . .	174	Jefferson Co. R-VII	
Avilla R-XIII . . . . .	016	Centerville R-I . . . . .	077	(Jefferson Co.) . . . . .	124	Grandview R-II		(RFD, Festus) . . . . .	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.) . . . . .	175	Jennings . . . . .	227
Bakersfield R-IV . . . . .	017	Centralia R-VI . . . . .	079	(Gower) . . . . .	125	Green City R-I . . . . .	177	Johnson Co. R-VII . . . .	571
Ballard R-II . . . . .	018	Chadwick R-I . . . . .	080	East Carter Co. R-II		Green Forest R-II . . . . .	178	Joplin R-VIII . . . . .	228
Bayless . . . . .	019	Chaffee R-II . . . . .	081	(Ellsinore) . . . . .	126	Green Ridge R-VIII . . . .	179	Junction Hill C-12 . . . .	229
Bell City R-II . . . . .	020	Charleston R-I . . . . .	083	East Lynne 40 . . . . .	127	Greene Co. R-VIII			
Bellevue R-III . . . . .	022	Chilhowee R-IV . . . . .	084	East Newton Co. R-VI . . .	128	(Rogersville) . . . . .	277	Kansas City 33 . . . . .	231
Belton 124 . . . . .	023	Chillicothe R-II . . . . .	085	East Prairie R-II . . . . .	129	Greenfield R-IV . . . . .	180	Kearney R-I . . . . .	232
Bernie R-XIII . . . . .	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131	Greenville R-II . . . . .	181	Kelso C-7 . . . . .	233
Bevier C-4 . . . . .	026	Clarksburg C-2 . . . . .	087	Eldon R-I . . . . .	132	Grundy Co. R-V (Galt) . .	182	Kennett 39 . . . . .	234
Billings R-IV . . . . .	029	Clarkton C-4 . . . . .	088	Elsberry R-II . . . . .	134			Keytesville R-III . . . . .	235
Bismarck R-V . . . . .	030	Clayton . . . . .	089	Eminence R-I . . . . .	135	Hale R-I . . . . .	184	King City R-I . . . . .	236
Blackwater R-II . . . . .	031	Cleaver R-V . . . . .	091	Everton R-III . . . . .	137	Halfway R-III . . . . .	185	Kingston K-14	
Bloomfield R-XIV . . . . .	033	Climax Springs R-IV . . .	092	Excelsior Springs 40 . . .	138	Hamilton R-II . . . . .	187	(Washington Co.) . . . .	237
Blue Eye R-V . . . . .	034	Clinton . . . . .	093	Exeter R-VI . . . . .	139	Hancock Place . . . . .	188	Kingston 42 (Caldwell	
Blue Springs R-IV . . . . .	035	Clinton Co. R-III				Hannibal 60 . . . . .	189	Co.) . . . . .	238
Bolivar R-I . . . . .	037	(Plattsburg) . . . . .	397	Fair Grove R-X . . . . .	140	Hardeman R-X . . . . .	190	Kingsville R-I . . . . .	239
Boncl R-X . . . . .	038	Cole Camp R-I . . . . .	096	Fair Play R-II . . . . .	141	Hardin-Central C-2 . . . .	191	Kirbyville R-VI . . . . .	240
Boone Co. R-IV		Cole Co. R-I		Fairfax R-III . . . . .	142	Harrisburg R-VIII . . . . .	192	Kirksville R-III . . . . .	241
(Hallsville) . . . . .	186	(Russellville) . . . . .	432	Fairview R-XI . . . . .	144	Harrisonville R-IX . . . .	193	Kirkwood R-VII . . . . .	242
Boonville R-I . . . . .	039	Cole Co. R-II		Farmington R-VII . . . . .	146	Hartville R-II . . . . .	194	Knob Noster R-VIII . . . .	244
Bosworth R-V . . . . .	040	(RFD, Jefferson City) . .	097	Fayette R-III . . . . .	147	Hayti R-II . . . . .	195	Knox Co. R-I (Edina) . . .	245
Bowling Green R-I . . . . .	042	Cole Co. R-V (Eugene) . .	136	Ferguson-Florissant R-II .	148	Hazelwood . . . . .	196		
Bradleyville R-I . . . . .	043	Columbia 93 . . . . .	098	Festus R-VI . . . . .	149	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV . . . . .	044	Community R-VI . . . . .	099	Fordland R-III . . . . .	151	Hermitage R-IV . . . . .	198	(RFD, Lebanon) . . . . .	247
Braymer C-4 . . . . .	046	Concordia R-II . . . . .	101	Forsyth R-III . . . . .	152	Hickman Mills C-1 . . . .	200	Laclede Co. R-I (Conway)	102
Breckenridge R-I . . . . .	047	Cooper Co. R-IV		Fort Osage R-I (Route 2,		Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood . . . . .	048	(Bunceton) . . . . .	054	Independence) . . . . .	153	(Urbana) . . . . .	201	Lafayette Co. C-1	
Bronaugh R-VII . . . . .	049	Cooter R-IV . . . . .	103	Fort Zumwalt R-II . . . . .	154	Higbee R-VIII . . . . .	202	(Higginsville) . . . . .	249
Brookfield R-III . . . . .	050	Couch R-I . . . . .	104	Fox C-6 (Arnold) . . . . .	155	High Point R-III . . . . .	203	Lakeland R-III	
Brunswick R-II . . . . .	052	Cowgill R-VI . . . . .	105	Francis-Howell (R-III) . .	156	Hillsboro R-III . . . . .	204	(Deepwater) . . . . .	251
Buchanan Co. R-IV		Craig R-III . . . . .	106	Franklin Co. R-II		Holcomb R-III . . . . .	205	Lamar R-I . . . . .	252
(DeKalb) . . . . .	115	Crane R-III . . . . .	107	(RFD, New Haven) . . . .	157	Holden R-III . . . . .	206	LaMonte R-IV . . . . .	253
Bucklin R-II . . . . .	053	Crawford Co. R-I		Fredericktown R-I . . . .	158	Holliday C-2 . . . . .	207	LaPlata R-II . . . . .	285
Bunker R-III . . . . .	055	(Bourbon) . . . . .	041	Fulton 58 . . . . .	159	Hollister R-V . . . . .	208	Laquey R-V . . . . .	254
Butler R-V . . . . .	056	Crawford Co. R-II (Cuba) .	108	Gainesville R-V . . . . .	160	Houston R-I . . . . .	209	Laredo R-VII . . . . .	255
		Crocker R-II . . . . .	109			Howard Co. R-II		Lathrop R-II . . . . .	257
Cabool R-IV . . . . .	057					(Glasgow) . . . . .	168	Lawson R-XIV . . . . .	258



NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	(Tipton)	507	Osborn R-O	373	Savannah R-III	437	Success R-VI	496
Lee's Summit R-VII	261	Monroe City R-I	323	Osceola	374	School of the Osage R-II	439	Sullivan C-2	497
Leesville R-IX	262	Montgomery Co. R-II		Osterville R-VI	375	Schuyler Co. R-I	440	Summersville R-II	498
Leeton R-X	263	(Montgomery City)	324	Ozark R-VI	377	Scotland Co. R-I		Sunrise R-IX	499
Leopold R-III	264	Montrose R-XIV	325			(Memphis)	441	Swedeborg R-III	500
Lesterville R-IV	265	Morgan Co. R-I (Stover)	491	Palmyra R-I	378	Scott City R-I	573	Sweet Springs R-VII	501
Lewis Co. C-1		Morgan Co. R-II		Paris R-II	379	Scott Co. Central			
(Ewing)	266	(Versailles)	523	Park Hill	380	(Sikeston)	443	Taneyville R-II	502
Lexington R-V	267	Mound City R-II	327	Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tarkio R-I	503
Liberal R-II	268	Mountain Grove R-III	328	Pattonsburg R-II	382	Sedalia 200	444	Thayer R-II	504
Liberty 53	269	Mountain View-Birch		Pattonville R-III	383	Senath Hornesville C-8	445	Thornfield R-I	505
Licking R-VIII	271	Tree R-III	329	Pemiscot Co. R-III		Seneca R-VII	446	Tina-Avalon R-II	506
Lincoln R-II	272	Mt. Vernon R-V	330	(RFD, Caruthersville)	386	Seymour R-II	447	Trenton R-IX	508
Lindbergh R-VIII	273			Pemiscot Co. Special		Shawnee R-III	448	Tri-County R-VII	
Linn Co. R-I (Purdin)	572	Naylor R-II	331	School Dist.	576	Shelby Co. C-1		(Jamesport)	509
Livingston Co. R-III		Neelyville R-IV	332	Perry Co. 32	387	(Shelbyville)	449	Troy R-III	510
(Chula)	275	Nell Holcomb R-IV	333	Pettis Co. R-V		Shelby Co. R-IV		Twin Rivers R-X	
Lockwood R-I	276	Neosho R-V	334	(Hughesville)	389	(Shelbina)	450	(Broseley)	512
Lone Jack C-6	278	Nevada R-V	335	Pettis Co. R-XII		Sheldon R-VIII	451		
Lonedell R-XIV	279	New Bloomfield R-III	336	(RFD, Sedalia)	390	Shell Knob 78	452		
Louisiana R-II	280	New Franklin R-I	337	Phelps Co. R-III		Sherwood Cass R-VIII		Union R-XI (Franklin	
Luray 33	281	New Haven (Franklin		(Edgar Springs)	130	(Creighton)	453	Co.)	514
Lutie R-VI	282	Co.)	338	Pierce City R-VI	391	Sikeston R-VI	454	Union Star R-II	515
		New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Silex R-I	455	University City	517
Macks Creek R-V	283	New York R-IV	341	Pilot Grove C-4	393	Skyline R-II	456		
Macon Co. R-I		Newburg R-II	342	Plainview R-VIII	394	Slater	457	Valley Park	518
(Macon)	284	Newtown-Harris R-III	343	Plato R-V	395	Smithton R-VI	458	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Niangua R-V	344	Platte Co. R-III		Smithville R-II	459	Van Buren R-1	520
(New Cambria)	286	Nixa R-II	345	(Platte City)	396	South Callaway R-II		Van-Far R-I	521
Madison C-3	287	Nodaway-Holt R-VII		Pleasant Hill R-III	398	(Mokane)	460	Verona R-VII	522
Malden R-I	288	(Graham)	346	Pleasant Hope R-VI	399	South Harrison Co. R-II			
Malta Bend R-V	289	Nonresident	347	Pleasant View R-VI	400	(Bethany)	461	Walnut Grove R-V	527
Manes R-V	290	Norborne R-VIII	348	Polo R-VII	401	South Holt Co. R-I		Warren Co. R-III	
Mansfield R-IV	291	Normandy	349	Poplar Bluff R-I	402	(Oregon)	462	(Warrenton)	529
Maplewood-Richmond		North Andrew Co. R-VI		Portageville	574	South Iron Co. R-I		Warrensburg R-VI	528
Heights	292	(Rosendale)	350	Potosi R-III	403	(Annapolis)	463	Warsaw R-IX	530
Marceline R-V	293	North Callaway R-I		Prairie Home R-V	404	South Nodaway Co. R-IV		Washington	531
Maries Co. R-I (Vienna)	524	(Kingdom City)	351	Princeton R-V	405	(Barnard)	464	Waynesville R-VI	532
Maries Co. R-II (Belle)	021	North Daviess R-III	220	Pulaski Co. R-IV		South Pemiscot Co. R-V		Weaubleau R-III	533
Marion C. Early R-V		North Harrison R-III		(Richland)	420	(Steele)	465	Webb City R-VII	534
(Morrisville)	294	(Eagleville)	353	Purdy R-II	406	Southern Boone Co. R-I	466	Webster Groves	535
Marion Co. R-II	295	North Kansas City 74	354	Putnam Co R-1	516	Southern Reynolds Co.		Wellington-Napoleon	
Marionville R-IX	296	North Mercer Co. R-III		Puxico R-VIII	407	R-II	467	R-IX	536
Mark Twain R-VIII	297	(Mercer)	355			Southland C-9		Wellston	537
Marquand-Zion R-VI	298	North Nodaway Co. R-VI		Ralls Co. R-II (Center)	408	(Cardwell)	468	Wellsville-Middletown	
Marshall	299	(Hopkins)	356	Raymondville R-VII	410	Southwest Livingston Co.		R-I	538
Marshfield R-I	300	North Pemiscot Co. R-I		Raymore-Peculiar R-II	411	R-I	469	Wentzville R-IV	539
Maryville R-II	302	(Wardell)	357	Raytown C-2	412	Southwest R-V		West Nodaway Co. R-I	
Maysville R-I	303	North Platte Co. R-I		Reeds Spring R-IV	413	(Barry Co.)	470	(Burlington Junction)	540
McDonald Co. R-I		(Dearborn)	358	Renick R-V	414	Sparta R-III	471	West Plains R-VII	541
(Anderson)	304	North St. Francois Co. R-I		Republic R-III		Special School District of		West Platte Co. R-II	
Meadow Heights R-II	305	(Bonne Terre)	352	(Republic)	415	St. Louis	577	(Weston)	542
Meadville R-IV	306	North Wood R-IV	359	Revere C-3	416	Spickard R-II	472	West St. Francois Co. R-IV	
Mehlville R-IX	307	Northeast Nodaway Co. R-V		Rich Hill R-IV	417	Spokane R-VII	473	(Leadwood)	570
Meramec Valley R-III	308	(Ravenwood)	360	Richards R-V	418	Spring Bluff R-XV	474	Westran R-I	545
Mexico 59	310	Northeast Randolph Co. R-IV		Richland R-I		Springfield R-XII	475	Westview C-6	546
Miami R-I (Bates Co.)	311	(Cairo)	361	(Stoddard Co.)	419	St. Charles Co. R-V		Wheatland R-II	547
Miami R-I (Saline Co.)	312	Northeast Vernon Co. R-I		Richmond R-XVI	421	(Orchard Farm)	477	Wheaton R-III	548
Mid-Buchanan Co. R-V		(Walker)	526	Richwoods R-VII	422	St. Charles R-VI	476	Willard R-II	550
(Faucett)	313	Northwest R-I		Ridgeway R-V	423	St. Clair R-XIII	478	Willow Springs R-IV	551
Middle Grove C-1	314	(High Ridge)	362	Ripley Co. R-III		St. Elizabeth R-IV	479	Windsor C-1	
Midway R-I	316	Northwestern R-I		(Gatewood)	164	St. James R-I	481	(Jefferson Co.)	552
Milan C-2	317	(Mendon)	363	Ripley Co. R-IV		St. Joseph	482	Winfield R-IV	554
Miller R-II	318	Norwood R-I	364	(RFD, Doniphan)	424	St. Louis Career		Winona R-III	555
Miller Co. R-III				Risco R-II	425	Education	578	Winston R-VI	556
(Tuscumbia)	511	Oak Grove R-VI	366	Ritenour	426	St. Louis City	483	Woodland R-IV	557
Mirabile C-1	319	Oak Hill R-I	367	Riverview Gardens	427	Stanberry R-II	484	Worth Co. R-III	558
Missouri City 56	320	Oak Ridge R-VI	368	Rock Port R-II	428	St. Genevieve Co. R-II	485	Wright City R-II	559
Moberly	321	Odessa R-VII	369	Rockwood R-VI	429	Steelville R-III	486	Wyaconda C-1	560
Monett R-I	322	Oran R-III	370	Rolla 31	430	Stet R-XV	487		
Moniteau Co. C-I		Orearville R-IV	371	Roscoe C-I	431	Stewartsville C-2	488		
(Jamestown)	221	Oregon-Howell R-III	246			Stockton R-I	489		
Moniteau Co. R-I		Orrick R-XI	372	Salem R-80	434	Stoutland R-II	490	Zalma R-V	561
(California)	060	Osage Co. R-I (Chamois)	082	Salisbury R-IV	435	Strafford R-VI	492		
Moniteau Co. R-V		Osage Co. R-II (Linn)	274	Santa Fe R-X		Strain-Japan R-XVI	575		
(Latham)	256	Osage Co. R-III		(Alma)	250	Strasburg C-3	494		
Moniteau Co. R-VI		(Westphalia)	544	Sarcoxis R-II	436	Sturgeon R-V	495		

# STATE OF MISSOURI INCOME AND OPERATING OUTLAYS

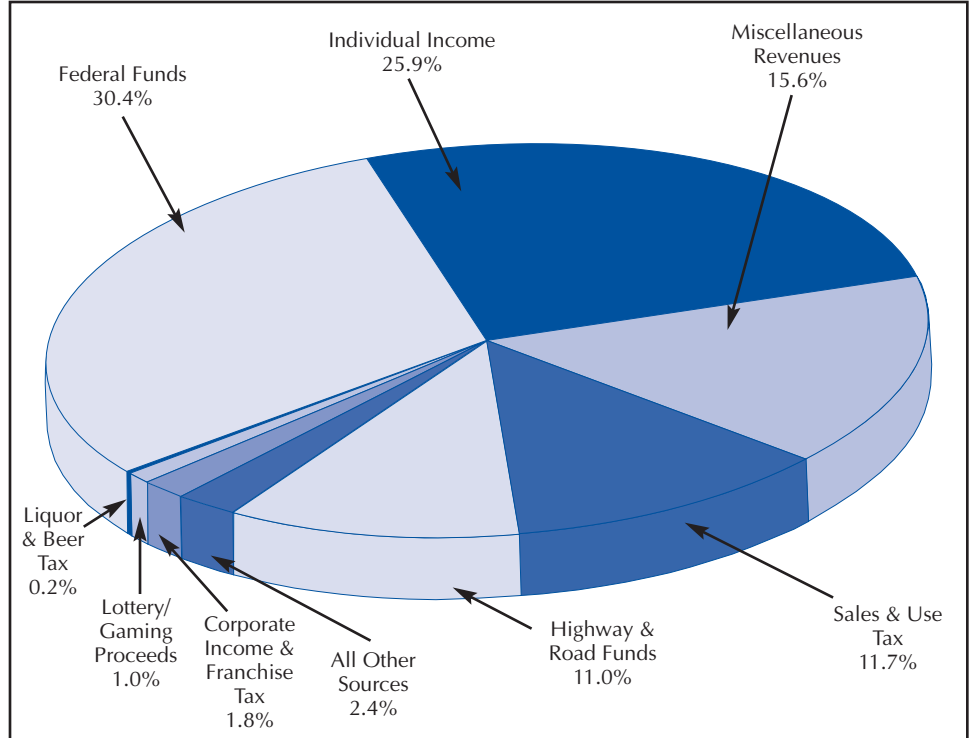
## FISCAL YEAR 2003

During the current operating budget year, the state of Missouri will receive \$18,910,176,476 in revenues, as listed below:

### Income — Where it will come from . . .

**General Revenue . . . \$7,948,543,939**  
**Federal Funds . . . . . \$5,751,321,159**  
**Other Funds . . . . . \$5,210,311,378**  
**Total Fiscal Year 2003**  
**State of Missouri**  
**Budget . . . . . \$18,910,176,476**

Federal Funds	30.4%
Individual Income	25.9%
Miscellaneous Revenues	15.6%
Sales & Use Tax	11.7%
Highway & Road Funds	11.0%
All Other Sources	2.4%
Corporate Income Tax and Corporate Franchise Tax	1.8%
Lottery/Gaming Proceeds	1.0%
Liquor & Beer Tax	0.2%



### Managing for Results

Our state continues to lead the nation in Managing for Results (MRI). The MRI effort encourages fact-based decision making and innovation and will lead to:

- Better performance on high priority results
- Agencies collaborating to improve their performance
- Increased accountability for Missouri citizens
- Cost savings
- Reduced burden on citizens
- Increased diversity in state government

The Managing for Results web site ([www.mri.state.mo.us](http://www.mri.state.mo.us)) allows Missouri citizens to see that state government is being held accountable for its results. Three goals have been established with specific results and corresponding measures identified for each goal.

- Missouri is a Leader in Education
- Missouri is Successfully Navigating through Tough Economic Times
- Missouri is a Safe, Healthy Place to Live and Work

